

Form 210A (10/06)

**United States Bankruptcy Court
Southern District Of New York**

In re Lehman Brothers Holdings Inc., et al.,

Case No. 08-13555 (JMP)
(Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a).
Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of
the transfer, other than for security, of the claim referenced in this evidence and notice.

Name of Transferee

Name of Transferor

Deutsche Bank AG, London Branch

International Business Machines Corporation

Name and Address where notices to transferee
should be sent:

Deutsche Bank AG, London Branch
60 Wall Street
3rd Floor
New York, NY 10005
Attention: Jeffrey Olinsky
Phone: 212-250-5760
Fax: 212-797-8770

Court Claim # (if known): 1724
Amount of Claim: \$43,287,376.33
Date Claim Filed: January 14, 2009

Phone: N/A

Last Four Digits of Acct #: N/A

Last Four Digits of Acct. #: N/A

Name and Address where transferee payments
should be sent (if different from above):

Phone: 212-250-5760
Last Four Digits of Acct #: N/A

I declare under penalty of perjury that the information provided in this notice is true and correct
to the best of my knowledge and belief.

By: 
Transferee/Transferee's Agent

Date: July 29, 2009

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

Scott G. Martin
Managing Director

EVIDENCE OF TRANSFER OF CLAIM

**TO: Clerk, United States Bankruptcy Court, Southern District of New York AND TO: INTERNATIONAL
BUSINESS MACHINES CORPORATION**

International Business Machines Corporation, a corporation organized under the laws of New York, with offices located at One New Orchard Road, CHQ Treasury, Mail Stop 103, Armonk, New York, 10504 (Attn: Director, Global Funding and Investments) ("SELLER"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Deutsche Bank AG, London Branch ("BUYER"), its successors and assigns, with offices located at:

Deutsche Bank AG, London Branch
Attn: Jeff Olinsky
60 Wall Street
3rd Floor
New York, NY 10010
Email: jeffrey.olinsky@db.com

all right, title and interest in and to the claims of SELLER against Lehman Brothers Holdings Inc., docketed as Claim No. 1724 in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (the "Claim").

SELLER hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and BUYER herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to BUYER.

IN WITNESS WHEREOF, dated as of the 21st day of July, 2009.

INTERNATIONAL BUSINESS MACHINES CORPORATION

WITNESS:

V. K. Sarin
(Signature)

Name: EASWARAN K VENKATASUBRAMANIAN
Title: MANAGER GLOBAL FUNDING & INV.
(Print name and title of witness)

By: M. A. Schroeter
(Signature of authorized corporate officer)

Name: Martin Schroeter
Title: Treasurer
Tel.: 914-499-1900